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**From:**

**Sent:** Friday, September 03, 2010 4:23:10 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA Question

The attached Chief Counsel Notice CC-2009-027 Page 10 supersedes IRM 4.31.2.6.4(2) . The IRM section was originally written when there were no LLC's so that the TMP would always also be a general partner who could sign on behalf of a state law entity in which he was the TMP. LLC's, on the other hand, can have a TMP who has no authority under state law to execute any document on behalf of the state law entity. See, e.g., Treas. Reg. 301.6231(a)(7)-2. Status as TMP does not give him that power. Status as TMP only empowers the TMP to take certain actions on behalf of the partners of the TEFRA entity but not to act on behalf of the entity itself - that power comes exclusively from state law.